

2003 GENERAL SESSION S.B. 147, "STREAMLINED SALES TAX PROJECT AMENDMENTS"

REVENUE AND TAXATION INTERIM COMMITTEE STUDY – 2003 INTERIM

1 - Interim Committee shall study:	(1) During the 2003 interim the Revenue and Taxation Interim Committee: (a) shall:
a - Impacts of the bill	(i) as determined by the Revenue and Taxation Interim Committee, study issues relating to how this bill may impact: (A) the state; (B) the State Tax Commission; (C) counties, cities, and towns within the state; (D) business entities; and (E) any other entity as determined by the Revenue and Taxation Interim Committee;
b - Whether to draft legislation - other taxes, fees, or charges - resolving conflicts	(ii) determine whether legislation should be drafted to subject any other taxes, fees, or charges to any of the provisions of this bill; (iii) determine whether legislation should be drafted to resolve conflicts between this bill and 2003 General Session S.B. 23, State and Local Taxes, Fees, and Charges Related to Telecommunications; and
c - Actions taken after passage of bill - whether to draft legislation	(iv) (A) study any actions taken after the passage of this bill by the: (I) Streamlined Sales Tax Implementing States; (II) governing board of the Streamlined Sales and Use Tax Agreement; or (III) member states of the Streamlined Sales and Use Tax Agreement acting jointly; and (B) determine whether as a result of those actions legislation should be drafted to bring the state into substantial compliance with the Streamlined Sales and Use Tax Agreement; and
2 - Committee may study other issues	(b) may study any other issues relating to the Streamlined Sales and Use Tax Agreement as determined by the Revenue and Taxation Interim Committee.
3 - Study completion deadline - October 2003 interim meeting	(2) (a) The Revenue and Taxation Interim Committee shall complete the study required by this section on or before the October 2003 interim meeting.
4 - Legislation drafting deadline - November 2003 interim meeting	(b) If the Revenue and Taxation Interim Committee determines that legislation should be drafted in accordance with Subsection (1), the Revenue and Taxation Interim Committee shall consider that legislation on or before the November 2003 interim meeting.

